



State of Wisconsin  
Department of Revenue

# WISCONSIN TOPICAL AND COURT CASE INDEX

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**Supplement to Basic Volume – 2007**

**For Use In Researching Wisconsin Tax Questions**

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May 2008

**Note:** Effective with the 2008 Basic Volume, the Wisconsin Topical and Court Case Index will no longer be printed. Current subscribers will not be receiving renewal notices, and new subscriptions are no longer being offered. The Index will continue to be available through the Department of Revenue's website at [www.revenue.wi.gov](http://www.revenue.wi.gov).

## **TABLE OF CONTENTS**

	Page
Introduction .....	ii

### **Part I - Topical Index**

Individual Income Tax .....	1
Corporation Franchise and Income Tax .....	3
Withholding of Tax .....	5
Sales and Use Tax .....	6
Inheritance and Estate Tax .....	8
Cigarette Tax (Including controlled Substances Tax).....	9
Tobacco Products Tax.....	10
Beer (Fermented Malt Beverage) Tax.....	11
Intoxicating Liquor and Wine Tax.....	12

### **Part II - Court Case Index**

Individual Income Tax .....	13
Corporation Franchise and Income Tax .....	14
Sales and Use Tax .....	15
Inheritance and Estate Tax .....	16

**Income, Sales, and Excise Tax Division  
Taxpayer Services Division  
Wisconsin Department of Revenue**

**WISCONSIN TOPICAL AND COURT CASE INDEX  
SUPPLEMENT TO BASIC VOLUME-2007**

**INTRODUCTION**

**PURPOSE**

The *Wisconsin Topical and Court Case Index* is designed to help you find reference material on a given subject of tax law administered by the Wisconsin Department of Revenue's Income, Sales, and Excise Tax Division and its Taxpayer Services Division. The taxes include individual income, corporation franchise or income, withholding, sales and use, gift, inheritance and estate, cigarette, tobacco products, beer, intoxicating liquor and wine, and motor vehicle, alternate and general aviation fuel.

The 2007 Basic Volume of the *Wisconsin Topical and Court Case Index* provides references as of October 1, 2007. The purpose of this supplement is to update the 2007 Basic Volume by providing additional references and changes for the period October 1, 2007, through April 1, 2008.

**STRUCTURE**

This supplement to the 2007 Basic Volume of the *Wisconsin Topical and Court Case Index* is divided into two parts. Part I provides updated information for the Topical Index and Part II provides updated information for the Court Case Index.

This supplement includes:

- (1) new references for subjects that were not previously included in the 2007 Basic Volume. An example of this is on page 1 for "Biodiesel fuel production credit."
- (2) new references and revisions to subjects that were previously included in the 2007 Basic Volume. For each of these subjects, the supplement includes both the new information and the information previously included in the 2007 Basic Volume. An example of this is on page 1 under "Angel investment credit"; the references include both those previously included in the 2007 Basic Volume and an additional reference to *Wisconsin Tax Bulletin* 154 (December 2007).

## INDIVIDUAL INCOME TAX

(Including Farmland Preservation Credit and Homestead Credit)

### TOPICAL INDEX

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins,  
IS&E Publications, and Attorney Generals' Opinions

	<b>Statute</b>	<b>Adm. Rule</b>	<b>Tax Bulletin and Publ. (P)</b>	<b>AGO (A)</b>
Allocation of Income				
covenant not to compete .....	71.04(1)(a) .....		154-9	
Angel investment credit.....	71.07(5d),71.10(4)(gx) .....		138-42,145-5,146-6,154-10	
ATV incentive payments .....	71.05(6)(b)44 .....		154-10	
Biodiesel fuel production credit .....	71.07(3n) .....		154-13	
Community rehabilitation program credit .....	71.07(5k),71.10(4)(es) .....		154-13	
Confidentiality of returns .....	71.78 .....	1.11,1.13 .....	9-7,19-7,43-50,55-2,56-34,77-4, 93-16,156-2	
Covenant not to compete .....			154-9	
Dairy manufacturing facility investment credit.....	71.07(3p).....		154-10,155-14	
Declaration of estimated tax.....		1.14(6) .....	2-2,3-1,8-1,40-2,46-2,49-1,49-3, 50-2,54-4,55-4,155-1,156-9,P112, P116	
look-up .....			156-5	
Development zone credits				
definition of "member of a targeted group" revised.....			144-12,154-10	
Disregarded entities .....			156-6	
Early stage seed investment credit .....	71.07(5b).....		138-43,154-10	
Earned income credit				
pre-refund review.....			155-17	
Electronic filing				
certain tax practitioners required to file electronically .....			130-2,132-3,137-7,141-19,146-20, 150-7,155-18	
Form 1NPR.....			155-13	
Electronic medical records credit .....	71.07(5i),71.10(4)(gxx).....		154-13	
Enterprise zone jobs credit.....	71.07(3w) .....		148-7,154-10	
Ethanol and biodiesel fuel pump credit .....	71.07(5j) .....		154-12	
Film production company investment credit .....	71.07(5h) .....		148-12,154-11	
Film production services credit .....	71.07(5f) .....		148-10,156-2	
Injured spouse.....			155-14	

## Individual Income Tax - continued

	<b>Statute</b>	<b>Adm. Rule</b>	<b>Tax Bulletin and Publ. (P)</b>	<b>AGO (A)</b>
Internal Revenue Code defined				
2003 .....	71.01(6)(p),(7r) .....	.....	135-21	
2004 .....	71.01(6)(q),(7r)	.....		
2005 .....	71.01(6)(r),(7r) .....	.....	144-5	
2006 .....	71.01(6)(s),(7r)	.....		
2007 and thereafter .....	71.01(6)(t),(7r) .....	.....	154-6	
Minimum tax				
alternative minimum tax - 1987 and thereafter .....	71.08 .....	.....	52-12,54-2,54-30,56-10,62-12, 62-13,89-1,155-1	
Modifications				
child and dependent care expenses.....	71.05(6)(b)43 .....	.....	154-12	
domestic production activities.....	71.05(6)(a)21,22 .....	.....	154-11	
medical care insurance costs - 1993 and thereafter.....	71.05(6)(b)17-20,39-42 .....	.....	77-3,83-6,88-20,89-1,91-16,144-7, 154-10,155-15	
retirement income.....	71.05(1)(ae) .....	.....	154-12	
tuition for higher education - 1998 and thereafter.....	71.05(6)(b)28 .....	.....	109-4,112-3,154-9	
unlawful discrimination claims .....	71.05(6)(a)23 .....	.....	154-11	
Power of attorney .....	71.78(4)(e) .....	1.13 .....	45-3,102-1,114-1,123-11,155-19	
Publications, descriptions of .....	.....	.....	139-7,140-14,142-4,145-26,148-22, 149-15,150-28,151-16,152-12, 155-18,P502	
Refunds, claims for				
offset against outstanding liabilities .....	.....	.....	155-14	
injured spouse allocation.....	.....	.....	154-9	
Reportable transactions .....	71.81 .....	.....		
Sales/use tax reporting				
on income tax forms .....	.....	.....	58-1,119-4,123-5,128-11,133-5, 155-13	
Schedule I adjustments.....	.....	.....	44-2,49-17,128-1,128-2,137-3, 140-1,150-1,155-3	
Tax avoidance transactions voluntary compliance and tax shelter programs .....	71.805 .....	.....	154-9,156-1	
Tax paid to other states				
Schedule OS-E .....	.....	.....	155-2	
Veterans and surviving spouses property tax credit .....	.....	.....	145-10,146-4,146-26,154-22	
Voluntary compliance (tax shelters) .....	.....	.....	155-8,155-31,156-1	

# CORPORATION FRANCHISE AND INCOME TAX

## TOPICAL INDEX

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins,  
IS&E Publications, and Attorney Generals' Opinions

	<b>Statute</b>	<b>Adm. Rule</b>	<b>Tax Bulletin and Publ. (P)</b>	<b>AGO (A)</b>
Apportionment factors				
sales factor				
sourcing of franchise fees and related royalty fees.....	71.25(9).....		155-15	
professional sports team.....	71.25(6).....	2.505 .....	156-10	
Biodiesel fuel production credit .....	71.28(3h),71.30(3)(cn), .....	.....	154-26	
Community rehabilitation program credit .....	71.28(5k),71.30(3)(bn), 71.47(5k),71.49(1)(bn)	.....	154-24	
Computations order revised.....	71.30(3).....	.....	154-27	
Dairy manufacturing facility investment credit.....	71.28(3p),71.47(3p) .....	.....	154-20,155-14	
Deductions				
taxes				
state franchise or income.....	71.26(3)(g) .....	.....	52-14,87-10,99-26,137-32,155-7	
Development zone credits - 1998 and thereafter				
"members of a targeted group" defined				
definition revised - effective 10-27-2007 .....	71.28(1)(dx)(a)5,(b), 71.47(1dx)(a)5,(b)	.....	154-23	
Disclosure of reportable transactions required.....	71.81 .....	.....	154-14,155-9,155-31	
Early stage seed investment credit .....	71.28(5b),71.47(5b) .....	.....	138-43,146-6,154-22	
Electronic medical records credit .....	71.28(5i),71.30(3)(epa), 71.47(5i),71.49(1)(epa),560.204	.....	154-25	
Enterprise zone jobs credit.....	71.28(3w),71.47(3w) .....	.....	148-7,154-21	
Entertainers, nonresident .....	71.01(2),71.22(2),71.64(4),(5),.. 71.775,71.80(15)	.....	5-1,6-3,7-4,53-6,63-4,73-37,97-13, 154-19,P508	
Ethanol and biodiesel fuel pump credit .....	71.28(5j),71.30(3)(ed),71.47(5j), 71.49(1)(ds)	.....	154-23	
Exempt organizations				
exemption for veterans service organizations .....	71.26(1)(am) .....	.....	154-24	
Extension of time				
filing franchise or income returns.....	71.24(7),71.44(3) .....	2.96 .....	1-4,2-3,24-14,24-20,35-22,47-8, 55-3,59-3,85-23,87-10,97-13,128- 11,154-20,P401	
Film production company investment credit.....	71.28(5h),71.47(5h) .....	.....	148-12,154-23,156-2	

## Corporation Franchise and Income Tax - continued

	<b>Statute</b>	<b>Adm. Rule</b>	<b>Tax Bulletin and Publ. (P)</b>	<b>AGO (A)</b>
Financial asset securitization investment trusts (FASITs) .....	.....	.....	104-17,109-7,116-12,120-6,135-22, 144-12,154-14	
Interest income from bonds issued for certain Wisconsin health and educational facilities	71.26(1m)(i),71.45(1t)(i) .....	.....	154-24	
Real estate investment trusts (REITs) depreciation .....	.....	.....	73-12,83-7,87-9,93-6,97-9,104-14, 109-7,135-22,154-14	
Real estate mortgage investment conduits (REMICs) .....	71.26(1)(f),(2)(b) .....	.....	52-18,56-16,62-18,62-25,67-3, 73-11,83-7,87-9,93-6,97-9,104-14, 109-7,116-12,120-6,135-22,144-12, 154-14	
Regulated investment companies .....	71.26(2)(b) .....	.....	37-27,43-27,47-4,52-18,56-16, 67-3,73-11,83-7,87-9,93-6,97-9, 104-14,109-7,116-12,120-6,135-22, 144-12,154-14	
Tax avoidance transactions voluntary compliance program .....	71.805 .....	.....	154-18	
Tax-option corporations treatment of qualified subchapter S subsidiaries .....	71.365(7) .....	.....	110-39,115-36,156-6	

## WITHHOLDING OF TAX

### TOPICAL INDEX

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins, Withholding Tax Guide,  
IS&E Publications, Withholding Tax Update, and Attorney Generals' Opinions

	<b>Statute</b>	<b>Adm. Rule</b>	<b>Tax Bulletin, Withholding Tax Guide (W), and Publ. (P)</b>	<b>Withholding Tax Update and AGO (A)</b>
Annual reconciliation of Wisconsin Income tax withheld from wages (Form WT-7).....	.....	.....	141-18,146-24,148-18,150-20,W9.	07-1
Disregarded entity.....	.....	.....	156-5	06-1,07-1
Electronic filing of returns.....	.....	.....	150-22,152-14,153-5,153-10 .....	97-1,99-1,01-1,02-1,03-1,
New hire reporting.....	.....	.....	.....	04-1,05-1,07-1
Nonresident entertainer and public speaker public speaking.....	.....	.....	156-18	
Pass-through entities .....	.....	.....	144-23,145-18.....	05-1,06-1,07-1
exemptions .....	.....	.....	154-19,155-5	
Power of attorney .....	.....	.....	45-3,155-19	92-1,93-1,94-1,99-1
Wage statement filing electronic filing.....	71.64(1)(a),(9)(a)	.....	.....	07-1
Withholding tables.....	71.64(1)(a),(9)(a)	.....	33-36,45-1,123-47,W14 .....	89-1,90-1,92-1,05-1,06-1, 07-1

## SALES AND USE TAX

(Including County, Stadium, Local Exposition District, and Premier Resort Area Taxes  
and Rental Vehicle, Limousine, and Dry Cleaning Fees)

### TOPICAL INDEX

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins,  
IS&E Publications, Sales Tax Reports, and Attorney Generals' Opinions

	<b>Statute</b>	<b>Adm. Rule</b>	<b>Tax Bulletin and Publ. (P)</b>	<b>Sales Tax Report</b>	<b>AGO (A)</b>
Absorb the tax (illegal to advertise).....	77.52(4) .....	.....	81-5,152-2.....	6-71,3-07	
Admissions					
fees for sports .....	.....	.....	152-5.....	3-07	
Coupons, retailer and manufacturer converter box .....	.....	.....	155-29.....	1-08	
Credit for taxes					
tax paid purchases.....	77.51(4)(c)5.....	.....	84-26		
Definitions					
retailer.....	77.51(13) .....	.....	144-15,154-29.....	2-05,3-07	
Discount cards .....	.....	.....	60-16,155-28.....	1-08	
Disregarded entities .....	77.58(3)(a).....	.....	104-40,110-41,113-28,139-24,..... 156-6	1-97,2-04	
Dry cleaners fees .....	77.9961 .....	.....	104-34,105-3,116-18,118-41,..... 126-10,127-12,135-8,137-24, 138-46,154-34	1-97,2-99,3-07	
Exempt organizations.....	77.54(9a)				
cemetary companies.....	.....	.....	154-28.....	3-07	
Exemptions					
anaerobic digestion, energy from .....	77.54(56) .....	.....	154-28.....	3-07	
biomass .....	77.54(30)(a)1m.....	.....	154-27.....	3-07,1-08	
catalogs and mailing envelopes .....	77.54(25m) .....	.....	154-27.....	3-07	
clay pigeons.....	77.54(47) .....	.....	138-45,144-16,154-28 .....	1-04,2-05,3-07	
fuel and electricity (residential) .....	77.54(30) .....	11.57	13-5,14-2,15-3,154-27 .....	9-79,2-06,3-07	
home exchange service.....	77.54(54) .....	.....	154-27 .....	3-07	
motion picture film (also see "Movie film or tape").....	77.54(23m) .....	.....	42-22,154-28.....	6-72,3-07	
public benefit fees.....	77.54(44) .....	.....	116-18,118-41,154-34 .....	2-99	
Flexible spending arrangements .....	.....	.....	.....	1-08	
Integrated Tax System .....	.....	.....	132-11,133-3,149-6 .....	3-02,3-07	
Intercompany transfers .....	.....	.....	151-21,154-29.....	3-07	
Internet					
access.....	77.52(2)(a)5.....	11.66 .....	107-33,148-1,149-1 .....	2-06,3-07	

## Sales and Use Tax - continued

	<b>Statute</b>	<b>Adm. Rule</b>	<b>Tax Bulletin and Publ. (P)</b>	<b>Sales Tax Report</b>	<b>AGO (A)</b>
Leases and rentals					
locker rentals .....	.....	11.52 .....	P226.....	2-06	
Locker rentals.....	.....	11.52 .....	P226.....	2-06	
Low-income assistance fees .....	77.54(44) .....	.....	154-34 .....	2-07	
Manufactured buildings .....	.....	.....	104-27,154-32 .....	2-07	
Mobile homes.....	340.01(29) .....	11.88 .....	4-3,154-30 .....	6-73,9-78,2-07	
Movie film or tape					
TV station's purchases .....	.....	.....	42-22,154-28 .....	3-07	
Multi-level marketing companies .....	77.51(13)(c) .....	.....			
Refunds and remedies of taxpayer					
seller must pass on .....	77.59(5m) .....	.....	87-13,145-5,146-11 .....	2-94,3-05	
Rental vehicle fee.....	77.995 .....	.....	104-35,107-29,109-11,144-17, .... 154-34,P202	1-97,1-98,2-98,2-05, 2-07	
Retailer					
defined .....	77.51(13) .....	.....	154-29 .....	3-07	
Service enterprises					
voice messaging business.....	77.52(2)(a)5m .....	11.66 .....	50-11,66-14,104-22,127-29		
Telecommunication services					
voice messaging .....	77.52(2)(a)5.....	11.66 .....	50-11,66-14,104-22,127-29		
Use tax					
line on income tax return .....	.....	.....	58-1,79-23,137-11,141-24,146-30, 150-15,155-13		
Waste treatment facilities .....	77.54(26) .....	11.11 .....	22-9,25-12,128-21,154-33 .....	6-75,3-76,6-76,2-07	

## INHERITANCE AND ESTATE TAX

### TOPICAL INDEX

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins,  
IS&E Publications, and Attorney Generals' Opinions

	Statute	Adm. Rule	Tax Bulletin and Publ. (P)	AGO (A)
Fiduciaries - estates closing certificates .....	.....	.....	75-5,91-4,106-12,107-8,113-6,119-11, 124-11,129-12,138-10,142-9,147-10, 151-10,155-16	
estimated tax requirements .....	.....	.....	76-2,91-3,94-34,107-8,113-6,119-4, 124-4,129-3,130-5,134-3,138-2,142- 3,147-3,156-9	
forms.....	72-05 .....	.....	75-5,81-7,101-7,106-11,107-9,112-19, 113-7,115-4,127-6,128-7,133-6,134-9, 138-11,155-16,155-19	
checkoff lists, tips .....	.....	.....	118-47,118-48,123-45,133-9,141-10, 155-19	
Filing requirements (estates) who must file, which forms, etc.....	72.30(1)(a),(b) *	.....	47-5,101-7,107-8,112-19,113-7,119-11, 124-12,129-13,134-9,138-11,141-11, 142-10,146-15,146-16,147-9,150-11, 150-13,150-19,151-9,155-19	
Internet posting of delinquent tax accounts.....	.....	.....	144-24,145-21,150-19,154-40	
Power of attorney .....	71.78(4)(e),72.06.....	1.13	114-1,155-19	
Wisconsin Tax Bulletin index updates.....	.....	.....	107-59,112-88,123-68,128-83,133-68, 137-59,141-42,146-44,150-63,155-62	

\* This is a reference to the 1987-88 Wisconsin Statutes. These statutes are relevant with regard to deaths that occurred prior to January 1, 1992.

## **CIGARETTE TAX**

(Including Drug Tax)

### **TOPICAL INDEX**

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins,  
IS&E Publications, and Attorney Generals' Opinions

	<b>Statute (1987-88)</b>	<b>Adm. Rule</b>	<b>Tax Bulletin and Publ. (P)</b>	<b>AGO (A)</b>
Direct marketing .....	139.345,139.32(5) .....	.....	144-20,154-40	
Discount, rate of .....	139.32(5) .....	.....	154-40	
Rate of tax .....	139.31(1) .....	.....	24-18,28-24,32-1,77-9,93-13,104-39,154-39,154-40	
discount .....	139.32(5) .....	.....	104-39,154-40	
inventory tax .....	139.315 .....	.....	73-29,154-40	

## TOBACCO PRODUCTS TAX

### TOPICAL INDEX

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins,  
IS&E Publications, and Attorney Generals' Opinions

	<b>Statute (1987-88)</b>	<b>Adm. Rule</b>	<b>Tax Bulletin and Publ. (P)</b>	<b>AGO (A)</b>
Moist snuff.....	139.75,139.76,139.78 .....	.....	156-40	

## BEER (FERMENTED MALT BEVERAGE) TAX

### TOPICAL INDEX

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins,  
IS&E Publications, and Attorney Generals' Opinions

	<b>Statute</b>	<b>Adm. Rule</b>	<b>Tax Bulletin and Publ. (P)</b>	<b>AGO (A)</b>
Brewers defined .....	125.02(2),139.01(2).....	.....	154-37 .....	A15
Brewpub .....	125.02,125.04(9),..... 125.10(4),125.295,125.33, 125.69(1)(d)	.....	154-35	
Caterer .....	125.02(3r),125.26(2u)....	.....	154-34	
Identification cards .....	125.085 .....	.....	73-28,156-4	
National Railroad Museum .....	125.02(3r),125.26(24),.... 125.51(3)(bu)	.....	154-34	
Severability.....	125.015 .....	.....	154-34	
Taxes - payment .....	139.01(2c),(2e),139.05....	.....	73-29,154-39	
Wholesalers defined .....	125.02(21) .....	.....	154-37	

## INTOXICATING LIQUOR AND WINE TAX

### TOPICAL INDEX

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins,  
IS&E Publications, and Attorney Generals' Opinions

	<b>Statute (1987-88)</b>	<b>Adm. Rule</b>	<b>Tax Bulletin and Publ. (P)</b>	<b>AGO (A)</b>
Caterer .....	125.02(3r),125.51(3)(bu) .	.....	154-35	
Code of ethics .....	125.51(1)(b) .....	.....	156-4	
Identification cards .....	125.085 .....	.....	73-28,156-4	
National Railroad Museum.....	125.51(3)(bu) .....	.....	154-35	
Warehouse.....	125.19,125.54(7).....	8.63.....	156-10	

**INDIVIDUAL INCOME TAX  
COURT CASE INDEX**

13

Issue	Cite	Last Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
APPLICATION OF PAYMENT - PAYMENT MADE WITHOUT INDICATION WHERE IT WAS TO BE APPLIED WAS NOT MISAPPLIED BY THE DEPARTMENT	401-056	DONLEY	HARTLAND	A	10/11/07							YES
GAMBLING LOSSES WERE NOT PROPERLY CHARACTERIZED AS DEDUCTIBLE BUSINESS LOSSES - THE GAMBLING ACTIVITY DID NOT CONSTITUTE A TRADE OR BUSINESS	401-028	VOSS	MERLIN AND ALI	A	07/12/07							YES
MODIFICATIONS - GAMBLING LOSSES NOT ALLOWED TO BE SUBTRACTED FROM FEDERAL ADJUSTED GROSS INCOME	401-013 WTB153-20	MAHONEY	DENNIS C. AND JACQUELINE S.	A	06/06/07	A	12/21/07					NO

**CORPORATION FRANCHISE OR INCOME TAX  
COURT CASE INDEX**

14

Issue	Cite	Corporation Name	TAC		CC		CA		SC		Final
			Act.	Date	Act.	Date	Act.	Date	Act.	Date	
APPORTIONMENT - APPORTIONABLE INCOME - GAIN FROM SALE OF PARTNERSHIP INTEREST AND INTEREST FROM LOAN TO PARENT COMPANY MADE FROM SALE PROCEEDS	401-072 WTB156-15	LOUIS DREYFUS PETROLEUM PRODUCTS CORP.	AP	01/02/08							NO
APPORTIONMENT - SALES FACTOR - DIRECTORY ADVERTISING SERVICES FOR ADVERTISEMENTS IN WISCONSIN TELEPHONE DIRECTORIES CONSTITUTES PERFORMANCE OF INCOME-PRODUCING ACTIVITIES IN WISCONSIN	401-075	AMERITECH PUBLISHING, INC.	A	01/22/08							NO
GROSS INCOME - MEMBERSHIP PLEDGES	401-055 WTB155-24	MINOCQUA COUNTRY CLUB, INC.	A	11/07/07							NO

# SALES AND USE TAX COURT CASE INDEX

15

Issue	Cite	Last Name or Corporation Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
ADMISSIONS - MEMBERSHIP PLEDGES	401-055 WTB155-24	MINOCQUA COUNTRY CLUB, INC.		A	11/07/07							NO
ESTOPPEL - RELIANCE PLACED ON AGENCIES OTHER THAN THE WISCONSIN DEPARTMENT OF REVENUE	401-077 WTB155-26	SAWVELL D/B/A PRAIRIE CAMPER SALES	RODNEY A.	A	10/12/07							NO
MANUFACTURING - DEFINED AND SCOPE OF - INSTALLATION OF SEWER LINERS TO REPAIR SEWER LINES WAS A REAL PROPERTY CONSTRUCTION ACTIVITY AND NOT MANUFACTURING	400-850 400-920 401-037 WTB146-37 148-30 155-27	VISU-SEWER CLEAN AND SEAL, INC.		A	10/06/05	A	06/12/06	A	10/04/07			YES
WASTE TREATMENT FACILITIES - PAPER RECYCLING AND MANUFACTURING PLANT PARTIALLY EXEMPT FROM PROPERTY TAX, PROPERTY TAX TREATMENT DIRECTLY AFFECTS SALES AND USE TAX TREATMENT OF CERTAIN TRANSACTIONS	401-070 WTB156-16	CITY OF GREEN BAY		AP	12/21/07							NO

**INHERITANCE AND ESTATE TAX  
COURT CASE INDEX**

16

Issue	Cite	Last Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
GIFTS IN CONTEMPLATION OF DEATH NOT INCLUDED IN DECEDENT'S ESTATE WHEN COMPUTING WISCONSIN ESTATE TAX	400-054 400-059	SCHWEITZER	ESTATE OF OTTE.		R	10/18/05	A	12/06/07				YES